Docket No.: 5173-0102PUS1

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Tooru YUKIMOTO

Application No.: 10/588,606 Confirmation No.: 8367

Filed: August 7, 2006 Art Unit: 3744

For: EXPANSION VALVE OF REFRIGERATING Examiner: M. M. Ali

APPARATUS

AMENDMENT UNDER 37 C.F.R. § 1.111

MS Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated May 14, 2008, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

Amendments to the Abstract begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.